VERIFICATION OF TRANSLATION

I, the undersigned Shinya Furutani, Japanese Patent Attorney, having an office at 1-27, Dojima 2-chome, Kita-ku, Osaka 530-0003 JAPAN,

declare that I am well acquainted with the Japanese and English languages, and that the attached English text is, to the best of my knowledge, a complete and accurate translation from the Japanese text of Japanese Laid-Open Publication JP H04-359045, column 7, lines 11-21.

The undersigned further declares that all statements made herein of his/her own knowledge are true, and all statements made on information and belief are believed to be true, and that these statements were made with the knowledge that willful false statements and the like, so made, are punishable by fine and/or imprisonment under Section 1001 of Title 18 of the United States Code, and that any such willful false statements may jeopardize the validity of the application or any patent resulting therefrom.

Date: November 28, 2008

Signature of verifying person

Shinya Furutani

Printed Name of verifying person

Accurate English Translation of the description in column 7, lines 11-21 of Japanese Laid-Open Publication H04-359045

[0026] [Example 1 (Powder production)] 500 parts by weight of pelletized thermoplastic polyurethane DESMOPAN 385 (A-1) (products of Beyer Japan) and 500 parts by weight of the graft copolymer (B-1) were compounded and premixed by Henshel mixer and then melt-blended by an extruder to make a pellet thereof. Then, a freezing pulverizer was used to pulverize the resin composition to make a powder thereof. Next, classification process was carried out by using a sieve to give a powder with the particles having a particle diameter of 10-500 μm and then properties thereof were determined. In this respect, the properties shown in the following Examples and Comparative Examples were determined by the following methods.